



Georgia Department of Revenue Sales Tax Bulletin

Prepaid Local Tax on Motor Fuel Sales

Effective: July 1, 2009

May 29, 2009

All licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid Local Tax on all motor fuel sold for highway use at the time the Prepaid State Tax and the State Excise Tax is collected. The average retail sales price is used to calculate the taxable sales subject to the Prepaid Local Tax.

Effective July 1, 2009, the following average retail sales prices will be in effect until December 31, 2009 unless subsequently revised by the Department.

| <u>Motor Fuel Type</u> | <u>Average Retail Sales Price</u> | |
|--------------------------------|--|----------|
| 1. Gasoline | \$ 1.980 | Per/Gal. |
| 2. Diesel (Clear/Dyed) | \$ 1.944 | Per/Gal. |
| 3. Aviation Gasoline | \$ 3.878 | Per/Gal. |
| 4. L.P.G. | \$ 1.979 | Per/Gal. |
| 5. Special Fuel (includes CNG) | \$1.945 | Per/Gal. |

The average retail sales price is published semi-annually in May and November of each year, or more frequently if a revision is required due to a 25 % change in the average retail selling price during the semi-annual period, and is posted on the Department of Revenue website.

FOR MORE INFORMATION

Should you have any questions regarding this bulletin, please visit our Internet site at www.dor.ga.gov or call the Taxpayer Services Division, 8:00 a.m. to 4:30 p.m., EST, Monday through Friday, excluding holidays, at (404) 417-6712. Persons with hearing or speech impairments may call our TDD line at (404) 417-4302.